RESOLUTION NO. 2013 —/ OF THE BOARD OF COMMISSIONERS OF LAPORTE COUNTY, INDIANA

WHEREAS, the Indiana Chamber of Commerce recently declared as one of its top legislative priorities for the 2014 session of the Indiana General Assembly the elimination of the business personal property tax, and

WHEREAS, elimination of such a tax is estimated to cost already-struggling local government entities including counties, cities, towns and school corporations across Indiana \$1 billion dollars annually, and

WHEREAS, the State Chamber, without apparently conferring with or seeking input from local Chambers of Commerce, adopted such a position contending that the elimination of such tax is needed to make Indiana more competitive for inducing new business to locate here, and

WHEREAS, the state's business tax climate is already viewed as fifth or sixth best in the nation by various site selection and government publications, and

WHEREAS, Goshen Mayor Allan Kaufmann, one of the longest serving Indiana Mayors was quoted last week as saying "there is a big disconnect between local chambers of commerce, which care about quality of place and understand its connection to economic development, and the Indiana Chamber of Commerce, which is championing the elimination of the business personal personal property tax, with no suggestion for replacing lost revenue, and doesn't seem to understand that cities can't be economic engines if local government and schools suffer," and

WHEREAS, the *Indianapolis Star*, in an editorial published October 20, 2013 made clear that while "an inviting tax climate helps the state recruit businesses, other factors are at play in employers' (and employees') decision-making. That's because human capital - access to skilled employees - is even more critical to businesses' success than tax incentives."

WHEREAS, local government and school corporations across Indiana are already struggling under the weight of property tax caps and reduced support from state and federal government, and

WHEREAS, LaPorte County is now finally seeing "light at the end of the tunnel" and the prospect of a general fund that is back in the black at the end of 2014 or the start of 2015 and now is most definitely not the time to further diminish funding sources that help local schools, city and county government with providing needed services and providing amenities that help induce new business and residents to consider locating in LaPorte County,

NOW THEREFORE BE IT RESOLVED that the Board of Commissioners of LaPorte County

is opposed to the elimination of the business personal property tax without a suitable replacement source from state or federal government and that we oppose placing the burden for substitution of such funding source on the backs of already hard pressed residents who are struggling to deal with the lingering effects of recession. Our manufacturing tax climate is already attractive to new business and we believe other amenities are just as important in inducing new business and retaining existing business. Schools, county and city government in our county cannot afford the loss of revenue that elimination of the business personal property tax would entail and we will advise our legislators and local chambers of commerce of our opposition to this ill-advised proposal by the Indiana Chamber of Commerce.

All of which is adopted on this 4th day of December, 2013.

BOARD OF COUNTY COMMISSIONERS OF LAPORTE COUNTY, INDIANA

Willie Milsap, Fresident

David Detreit Vice Fresident

Vidya Kora, M.D., Member

Attest:

Joie Wingki, LaPorte County Auditor